

Lancaster County



Appeal Procedures, Rules, and Regulations

LANCASTER COUNTY BOARD OF ASSESSMENT APPEALS

APPEAL PROCEDURES, RULES, AND REGULATIONS

Property owners have the right, under Pennsylvania law, to appeal their assessments if the owner believes that the assessment is not uniform with other assessments, or at *Fair Market Value*. The property owner may appeal the assessment as long as statutory deadlines have been met. There are two types of assessment appeals. The first is referred to as an **annual assessment appeal** which is initiated by the property owner without any change in the assessment being done by the Assessment Office.

The second type of an appeal is referred to as a **change of assessment appeal** and is initiated by the property owner following a change in assessment by the Assessment Office. The following policies and procedures will be implemented during a reassessment year or a normal assessment year.

FILING A TIMELY APPEAL

TIME FOR FILING - IN THE YEAR OF A COUNTY-WIDE REASSESSMENT

All appeals of real estate assessments must be properly filed with the Board of Assessment Appeals no later than 5:00 p.m., prevailing time, within 40 days of the mailing date of the *Change of Assessment* notice or by August 1. The appeal application shall designate the assessment appealed and the address to which the Board of Assessment Appeals shall mail notice of when and where the property owner is to appear for a hearing. No appeal shall be heard by the Board of Assessment Appeals unless the property owner has filed the appeal and ***all required documents are provided***. For filing purposes, the postmark date shall be deemed to be the date of receipt of a mailed application.

TIME FOR FILING - IN A NORMAL ASSESSMENT YEAR

Annual Appeals

All ***annual*** appeals of real estate assessments must be properly filed with the Board of Assessment Appeals no later than 5:00 p.m., prevailing time, on or before August 1. The appeal application shall designate the assessment appealed and the address to which the Board of Assessment Appeals shall mail notice of when and where the property owner is to appear for a hearing. No appeal shall be heard by the Board of Assessment Appeals unless the property owner has filed the appeal and ***all required documents are provided***. For filing purposes, the postmark date shall be deemed to be the date of receipt of a mailed application

Change of Assessment Appeals

All change of assessment appeals of real estate assessments must be properly filed with the Board of Assessment Appeals no later than 5:00 p.m., prevailing time, on or before 40 days from the date of the *Change of Assessment* notice. The appeal application shall designate the assessment appealed and the address to which the Board of Assessment Appeals shall mail notice of when and where the property owner is to appear for a hearing. No appeal shall be heard by the Board of Assessment

Appeals unless the property owner has filed the appeal and ***all required documents are provided***. Any appeal notice ***postmarked or received*** after the filing date will be rejected as untimely filed.

PLACE FOR FILING

An appeal application shall be filed, for each parcel to be appealed, with the Board Of Assessment Appeals at the Lancaster County Assessment Office, 150 North Queen Street, Suite 310, Lancaster, Pennsylvania 17603. Appeals may be filed by mail, subject to the limitations set forth in the *Time For Filing* rules. Appeals may also be filed in person at the Board of Assessment Appeals at the Lancaster County Assessment Office, 150 North Queen Street, Suite 310, Lancaster, Pennsylvania 17603 Monday through Friday, between the hours of 8:30 a.m. and 5:00 p.m., prevailing time.

SIGNING APPEAL FORM

Property owners may perfect an appeal by filing a letter consistent with the *Time For Filing* rules; however, if the property owner files an appeal by letter, the owner must still file the official appeal form and return it prior to a hearing being scheduled. If the property owner fails to submit the assessment appeal form as requested, the county will assume the property owner has abandoned their appeal. The deadline for filing an assessment appeal form shall be 10 days following the date that the property owner filed their letter requesting an appeal of their property.

All notices of property assessment appeal shall be executed by an owner of record. In cases in which a corporation is the owner of record, all property assessment appeals shall be executed by an officer of said corporation, stating the title of such officer, or by a duly authorized employee of the corporation which shall be accompanied by a verified (see 18 PaCS Section 4904) certification that he/she is authorized to act on behalf of the corporation. In all cases in which a partnership or sole proprietorship is the owner of record, the principal of such business organization shall execute the notice of appeal. Proper documentation indicating the property owner's status as the appellant may be required. An application signed by a power of attorney (agent) for a property owner will be accepted.

AUTHORIZED REPRESENTATIVE

In cases in which the property owner will not attend the hearing of the assessment appeal, an authorized representative shall produce an Authorized Representative form by the property owner and verifying the representative's authority to appear and to act on behalf of the property owner. Such authorization shall be submitted to the Board of Assessment Appeals before a hearing date will be scheduled. This form can be

obtained by contacting the Property Assessment office. Contact details are listed at the end of this document.

APPEAL HEARING AND PRESENTATION

PURPOSE OF HEARING

The issue in any appeal is the *Fair Market Value* of the subject property, as determined by the Board. *Fair Market Value* has been defined as “the price that a willing, but not obligated buyer, would pay to a willing, but not obligated seller, all uses being taken into consideration and offered on the open market for a reasonable period of time.”

Examples of information that may be considered by the Board in establishing Fair Market Value may include:

- An appraisal made by a certified appraiser.
- A recent deed confirming the purchase price for the property in an arms-length sale.
- Recent sales of similar properties.
- MARKET VALUE ANALYSIS REPORTS prepared by realtors for the subject property

PRESUMPTION OF VALUE

The law presumes the assessor’s value to be correct until proven otherwise by the property owner; therefore, the property owner has the burden of presenting evidence to the Board of Assessment Appeals to substantiate his/her opinion of market value. An appeal opens the property assessment for re-evaluation. As a result of an appeal, the property’s assessment may by law be lowered, raised or remain the same.

LAND AND BUILDING ASSESSMENT

In the case of an assessment which includes both land and building values, testimony will be accepted concerning the total value only. The Board of Assessment Appeals will not consider the appeal of either land or buildings as separated from the total.

COMPARING ASSESSMENTS

If your appeal is based upon comparison to another property, you must be prepared to submit a list of comparison properties that were recently sold. The information should be submitted in writing and include the specifications of the compared properties and their selling price. If you fail to provide this information, it will not be researched for you at the

hearing. You must perform your research prior to that time. Assessment Office records are available for this purpose. No alleged comparable properties will be considered unless they are properties that have recently sold at an arms-length sale.

ABILITY TO PAY TAXES

Testimony regarding taxes, tax increases, financial ability to pay, and related concerns will not be permitted. The sole matter at issue is the value of the property.

PROCEDURE AT HEARING

At all hearings, the Board of Assessment Appeals will hear such evidence as may be produced by the property owner and other interested parties. Persons testifying will be required to testify under oath. During the appeal hearing, the property owner or his agent shall state the basis of the property owner's appeal and shall make a full and complete disclosure of property owner's information bearing on the property's fair market value. The Board of Assessment Appeals may cross examine the property owner or witnesses appearing on the property owner's behalf and may require the property owner to furnish additional information or data for consideration in arriving at an opinion of fair market value. At the conclusion of the hearing the board will render its decision at a later date and notice of decision will be mailed to property owner.

WRITTEN PRESENTATION

All evidence must be presented to the Assessment Office (Board of Assessment Appeals) at least 10 days prior to the scheduled hearing. Any material submitted day of the appeal will also be reviewed.

PRESENTATION TIME ALLOTMENT

The Board of Assessment Appeals will allow approximately 5 to 15 minutes for appeals. If your appeal involves multiple or commercial, industrial, etc. properties, additional time may be allotted. The volume of appeals being heard may, at times, cause delays. You should, therefore, allow sufficient additional time in the event the Board of Assessment Appeals is behind schedule.

EVIDENCE

The Board of Assessment Appeals will not be bound by the strict rules of evidence normally applied in the Courts. The Board of Assessment Appeals may, at its discretion, hear any and all evidence which it considers probative and helpful in deciding the appeal.

A record owner of property under consideration may offer his opinion of its value, either orally or in writing. The Board of Assessment Appeals will not receive valuation testimony from anyone other than an owner, unless a complete and written appraisal report upon which such testimony shall be based has been filed with the Board of Assessment Appeals in accordance to these Rules.

If you allege that the market value is excessive, you must be prepared to document your opinion by accepted appraisal processes, i.e. Cost, Market, and/or Income Approaches. A professionally prepared appraisal will be acceptable in lieu of this information. If you allege that the value in your area is being adversely affected by a certain nuisance or other factors, you must be prepared to document the impact of this problem through use of market sales. Written evidence submitted for an appeal may be subject to disclosure under the Pennsylvania Right to Know Law. The Board of Appeals, or the Assessment office will not be responsible for returning evidence.

Examples of information that may be considered by the Board in establishing Fair Market Value may include:

- An appraisal made by a certified appraiser.
- A recent deed confirming the purchase price for the property in an arms-length sale.
- Recent sales of similar properties.
- MARKET VALUE ANALYSIS REPORTS prepared by realtors for the subject property

RULES OF CONDUCT

All parties will be required to exercise proper and appropriate decorum during the hearing.

INCOME AND EXPENSE STATEMENT

On an appeal of commercial or industrial properties, the owner must submit an Income and Expense statement for the three (3) most recent years. The Income and Expense statement must be submitted not less than ten (10) days prior to the scheduled appeal hearing date.

EXPERT WITNESSES - QUALIFICATIONS

In all cases involving expert witnesses, the written qualifications of the expert witness, including proof of compliance with Pennsylvania licensing and certification shall be

submitted to the Board of Assessment Appeals prior to any testimony. Expert witnesses shall not be permitted to express opinions other than those in their own report. Failure to comply with this rule may constitute grounds to disqualify the witness.

EXPERT WITNESSES - FINANCIAL INTEREST

In all assessment appeals involving commercial or industrial property in which a question of valuation is an issue, the property owner shall produce, before the appeal hearing, a signed appraisal by the certified appraiser to be relied upon by the property owner containing a statement whether such expert or witness has any financial interest in the property subject to the appeal, and whether or not terms of compensation for his testimony are based upon any contingent method of calculation relating to the outcome of the appeal. If an appeal is by a third party, the property owner and third party must adhere to the rules and regulations. Appraisals, consulting reports, valuation reports, or any other documents not meeting these requirements may be disregarded by the Board of Assessment Appeals as evidence of value in such appeals.

PROPERTY SUBJECT TO LEASES

In the event that any appeal shall involve a property which is subject to a lease(s), the property owner shall submit, to the Board of Assessment Appeals, a verified copy of the lease(s) containing all of its/their terms and conditions. In the case of apartment houses, office buildings, and shopping centers, the property owner shall submit a verified copy of a typical lease, together with the latest rent schedule, a copy of the rent roll, showing the tenant's name, unit identification, square footage leases, or bedroom and bathroom count, monthly or annual rent, and any additional payments made. The property owner shall also submit the income and expense statements, complete with all notes and schedules for the past three (3) years. These documents must be submitted not less than 10 days prior to the scheduled hearing date.

FAILURE TO PRODUCE DOCUMENTS

Failure to produce the documents required by these rules not less than ten (10) days prior to the scheduled appeal hearing date, and/or to strictly comply with the requirements for the execution of the notice of appeal may constitute sufficient grounds for the denial of the appeal.

FAILURE TO APPEAR AT HEARING

Failure of the property owner to appear at the hearing, after due notice thereof, shall be considered an abandonment of the appeal and will be grounds for dismissal.

GENERAL RULES

STATUTORY HEARING DEADLINE

In certain limited circumstances, the Board may request a taxpayer to grant an extension of the October 31 deadline.

Because of the County Assessment Law requirements, all formal appeals must be completed by October 31; therefore, the Board of Assessment Appeals must establish and maintain a strict schedule for hearings.

CONTINUANCE OF AN APPEAL HEARING

The Board of Assessment Appeals may, at its discretion, grant a continuance of no more than 30 days of any formal hearing as long as it is agreed upon by both parties provided that the continued hearing occurs on or before October 31ST.

OPEN TO THE PUBLIC

All hearings on appeals before the Board of Assessment Appeals shall be open to the public and shall be conducted in accordance with regulations prescribed by the Board of Assessment Appeals.

REQUEST FOR RESCHEDULING AND POSTPONEMENT

Except in emergency situations, requests for postponements must be submitted in writing and will be handled on a case-by-case basis. It is the responsibility of the party requesting a postponement to notify all affected parties (i.e. appellants and taxing districts) that a postponement has been granted by the Board.

NOTICE OF HEARING

Notice of the date and time of an assessment appeal hearing will be sent to the owner(s) of record. The property owner is responsible for notifying any representative, witness or attorney of the time and date of the hearing.

TAXING DISTRICTS

These procedures, rules, and regulations shall be applicable to appeals by taxing districts.

Fees – per Lancaster County Ordinance No. 102, Section 1

A. The following fees shall apply to all annual assessment appeals filed with the Lancaster County Board of Assessment Appeals:

- i. ____ for an appeal of a Residential Property (Vacant building lot or a property having one to four residential units).
- ii. ____ for an appeal of a Farm Property (including Act 319 appeals).
- iii. ____ for an appeal of a Commercial Property. Any property containing more than four residential units; any property containing a mix of commercial and residential uses; or any property other than a Residential Property or Farm Property, as identified above, shall be considered to be a Commercial Property for purposes of this ordinance.

B. A filing fee shall not be required for an interim appeal, a 40-day appeal or an exemption request for any property, regardless of its classification.

- **Note, THERE IS NO FILING FEE THE YEAR REASSESSMENT NOTICES ARE MAILED.**

The appropriate fee must accompany the assessment appeal file. If multiple parcels are being appealed, the fee is due for each parcel. Failure to include the fee will constitute an improper filing and a hearing will not be scheduled. See "Fees" enumerated above for the correct fee amount to be included with your assessment appeal filing.

The fees vary depending on classification. NO FEE SHALL BE REFUNDED. A Check or money order should be made payable to "Lancaster County Treasurer" and attached to the appeal form and mailed to the Assessment Office at 150 N. Queen Street, Suite 310, Lancaster, PA 17603.

CONTACT US

Should you have further questions or need assistance, please feel free to contact our office.

Lancaster County Property Assessment Office
150 North Queen Street
Suite 310
Lancaster, PA 17603

Phone: (717) 299-8381 Email: paquestions@lancastercountypa.gov
Office hours: Monday – Friday 8:30am to 5:00PM.

Please visit the county's website for closings, delays or updates.
<https://www.co.lancaster.pa.us>

Note: Property owners should never pay to obtain a copy of their property record card.

<https://www.co.lancaster.pa.us/154/Property-Assessment>